

**Flow-through IDEA Entitlement WUFAR Accounts – Cooperative/CDEB Budgets**  
**Last Updated 5/1/09**

<b>Flow-through - Object 100s / 200s – Salaries &amp; Fringe Benefits</b>	
<b>Audiologist (School-based)</b>	
Audiologist (School-based)	156100-Hearing Impairment and Deaf/Blind
<b>Bus Driver</b>	
Bus Driver	256250-Special Ed Transportation / District
<b>Director Special Ed - Assistant</b>	
Director Special Ed - Assistant	223300-Special Ed Supervision & Coordination
<b>Director Special Ed / Pupil Services</b>	
Director Special Ed / Pupil Services	223300-Special Ed Supervision & Coordination
<b>Educational Interpreter</b>	
Educational Interpreter	156100-Hearing Impairment and Deaf/Blind
<b>Guidance Counselor</b>	
Guidance Counselor	213000-Guidance
<b>IEP Coordinator</b>	
IEP Coordinator	223300-Special Ed Supervision & Coordination
<b>IT Staff</b>	
IT Staff	266000-Technology Services
<b>Nurse (school-based)</b>	
Nurse (school-based)	214000-Health (Nurse Services)
<b>Occupational Therapy</b>	
Assistant	218100-Occupational Therapy
Therapist	218100-Occupational Therapy
<b>Other Instructional Activities</b>	
Curriculum Development	221200-Curriculum Development
Other Improvement of Instruction	221900-Other Improvement of Instruction
Other Instructional Staff	229000-Other Instructional Staff Services
<b>Other Pupil Services Staff</b>	
Other Pupil Services Staff 219000-Other Pupil Services	
<b>Parent Liaison</b>	
Parent Liaison	223300-Special Ed Supervision & Coordination
<b>Physical Therapy</b>	
Assistant	218200-Physical Therapy
Therapist	218200-Physical Therapy
<b>Professional Development</b>	
Professional Development	221300-Professional Development
<b>Program Aide</b>	
Early Childhood Special Ed Aide	159100-Special Ed Program Aide
Special Ed Aide	159100-Special Ed Program Aide

<b>Flow-through - Object 100s / 200s – Salaries &amp; Fringe Benefits</b>	
<b>Program Aide</b>	
Special Ed Bus Aide	256250-Special Ed Transportation / District
<b>Program Coordinator</b>	
Cognitive Disability	158000-Combined Cost Reporting - Special Ed
Cross Categorical	158000-Combined Cost Reporting - Special Ed
Early Childhood Special Ed.	152000-Early Childhood
Emotional Behavioral Disability	158000-Combined Cost Reporting - Special Ed
Hearing Impairment	156100-Hearing Impairment and Deaf/Blind
Learning Disabilities	158000-Combined Cost Reporting - Special Ed
Speech / Language Impairment	156600-Speech / Language
<b>Psychologist</b>	
Psychologist	215000-Psychological Services
<b>Social Worker (school-based)</b>	
Social Worker (school-based)	212000-Social Work
<b>Special Ed. Student / Work Stipend</b>	
Cross Categorical	158000-Combined Cost Reporting - Special Ed
Other Special Curriculum	159000-Other Special Curriculum
Vocational Ed / Spec. Ed.	138200-Vocational Special Needs
<b>Speech/Language Pathologist</b>	
Speech/Language Pathologist	156600-Speech / Language
<b>Support Staff</b>	
Clerical	223300-Special Ed Supervision & Coordination
Fiscal	252000-Fiscal
<b>Teacher</b>	
Adaptive Physical Ed	159300-Special Education Specialty Teachers
Art - Special Ed	159300-Special Education Specialty Teachers
Assistive Technology Specialist	159300-Special Education Specialty Teachers
Cognitive Disability	158000-Combined Cost Reporting - Special Ed
Cross Categorical	158000-Combined Cost Reporting - Special Ed
Early Childhood Special Ed.	152000-Early Childhood
Emotional Behavioral Disability	158000-Combined Cost Reporting - Special Ed
Hearing Impairment	156100-Hearing Impairment and Deaf/Blind
Homebound - Special Ed	156200-Homebound
Hospital Program - Special Ed	156800-Hospital Instruction
Learning Disabilities	158000-Combined Cost Reporting - Special Ed
Music Special Ed	159300-Special Education Specialty Teachers
Orientation & Mobility	156700-Visually Impaired
Orthopedic Impairment	158000-Combined Cost Reporting - Special Ed
Other Instructional Activities	223300-Special Ed Supervision & Coordination
Substitutes - Special Ed	159200-Special Ed Short-Term Substitute Teachers

<b>Flow-through - Object 100s / 200s – Salaries &amp; Fringe Benefits</b>	
<b>Teacher</b>	
Visual Impairment	156700-Visually Impaired
Vocational / Transition	159300-Special Education Specialty Teachers
Vocational Ed / Spec. Ed.	138200-Vocational Special Needs

<b>Flow-through - Object 300s – Purchased Services</b>	
<b>Authentic Work Environments</b>	
436000-Special Ed Tuition - Non Open Enrollment	
138200-Vocational Special Needs	
<b>CESA Service - Cross Categorical</b>	
436000-Special Ed Tuition - Non Open Enrollment	
<b>CESA Service - Early Childhood</b>	
436000-Special Ed Tuition - Non Open Enrollment	
<b>CESA Service - Hearing Impairment</b>	
436000-Special Ed Tuition - Non Open Enrollment	
<b>CESA Service - Instructional Services</b>	
436000-Special Ed Tuition - Non Open Enrollment	
<b>CESA Service - Speech/Language</b>	
436000-Special Ed Tuition - Non Open Enrollment	
<b>CESA Service - Visually Impaired</b>	
436000-Special Ed Tuition - Non Open Enrollment	
<b>CESA Service - Voc Special Needs</b>	
436000-Special Ed Tuition - Non Open Enrollment	
<b>CESA Service (Non Instructional)</b>	
223300-Special Ed Supervision & Coordination	
218100-Occupational Therapy	
218200-Physical Therapy	
221300-Professional Development	
215000-Psychological Services	
219000-Other Pupil Services	
229000-Other Instructional Staff Services	
221200-Curriculum Development	
252000-Fiscal	
222200-Library Media	
<b>Child Find Activities</b>	
219000-Other Pupil Services	
<b>Communication Devices / Spec Ed Staff</b>	
223300-Special Ed Supervision & Coordination	
260000-Central Services	

<b>Flow-through - Object 300s – Purchased Services</b>
<b>Consultation Services</b>
223300-Special Ed Supervision & Coordination
156100-Hearing Impairment and Deaf/Blind
152000-Early Childhood
156200-Homebound
138200-Vocational Special Needs
156600-Speech / Language
156700-Visually Impaired
215000-Psychological Services
158000-Combined Cost Reporting - Special Ed
<b>Copying / Printing</b>
223300-Special Ed Supervision & Coordination
156100-Hearing Impairment and Deaf/Blind
213000-Guidance
152000-Early Childhood
138200-Vocational Special Needs
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
229000-Other Instructional Staff Services
<b>Instr. Materials for LEA</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr Materials for LEA - CCR</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Materials for LEA - EC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Materials for LEA - HI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Materials for LEA - Homebound</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Materials for LEA - Other Impr of Instr</b>
221900-Other Improvement of Instruction
<b>Instr Materials for LEA - Other Instr Staff Services</b>
229000-Other Instructional Staff Services
<b>Instr. Materials for LEA - Prof Devl</b>
221300-Professional Development
<b>Instr. Materials for LEA - Spec Ed Supervision</b>
223300-Special Ed Supervision & Coordination
<b>Instr. Materials for LEA - S/L</b>
436000-Special Ed Tuition - Non Open Enrollment

<b>Flow-through - Object 300s – Purchased Services</b>
<b>Instr. Materials for LEA - VI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Materials for LEA - Voc Spec Needs</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - CC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - EC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - HI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - SL</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - VI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instr. Purchased from LEA - Voc Special Need</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Instructional Media</b>
222200-Library Media
<b>Interpreter - IEP Meetings</b>
223300-Special Ed Supervision & Coordination
<b>IT Services - Vendor</b>
223300-Special Ed Supervision & Coordination
260000-Central Services
<b>Maintenance of Spec. Ed Equipment</b>
254000-Maintenance
256500-Vehicle Repair
<b>Non-Cap Equip for LEA - CCR</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Non-Cap Equip for LEA - EC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Non-Cap Equip for LEA - HI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Non-Cap Equip for LEA - Homebound</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Non-Cap Equip for LEA - Other Impr of Instr</b>
221900-Other Improvement of Instruction
<b>Non-Cap Equip for LEA - Other Instr Staff Services</b>
229000-Other Instructional Staff Services

<b>Flow-through - Object 300s – Purchased Services</b>
<b>Non-Cap Equip for LEA - Prof Development</b>
221300-Professional Development
<b>Non-Cap Equip for LEA - Spec Ed Supervision</b>
223300-Special Ed Supervision & Coordination
<b>Non-Cap Equip for LEA - S/L</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Non-Cap Equip for LEA - Sch Psych</b>
215000-Psychological Services
<b>Non-Cap Equip for LEA - VI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Non-Cap Equip for LEA - Voc Special Needs</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Outside Evaluations</b>
215000-Psychological Services
219000-Other Pupil Services
<b>Police Liaison Officer (restricted)</b>
253700-Security Services
<b>Postage</b>
223300-Special Ed Supervision & Coordination
152000-Early Childhood
138200-Vocational Special Needs
215000-Psychological Services
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
229000-Other Instructional Staff Services
263000-Information
<b>Private Instruction Tuition</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Professional Development</b>
221300-Professional Development
264400-Noninstructional Staff Training
<b>Public Instruction Tuition</b>
436000-Special Ed Tuition - Non Open Enrollment
437000-Special Ed Tuition - Open Enrollment
<b>Recruitment/Advertising</b>
223300-Special Ed Supervision & Coordination
<b>Related Services Materials for LEA</b>
213000-Guidance
218100-Occupational Therapy
214000-Health (Nurse Services)

<b>Flow-through - Object 300s – Purchased Services</b>
<b>Related Services Materials for LEA</b>
218200-Physical Therapy
215000-Psychological Services
<b>Remodeling (Accessibility Only)</b>
255000-Facilities Acquisition/Remodeling
Special Transportation (Pupil)
256250-Special Ed Transportation / District
256750-Special Ed Transportation / Contracted
256770-Field Trips (Contracted)
<b>Rent / Off-Site Spec.Ed. (limited)</b>
255000-Facilities Acquisition/Remodeling
<b>Service Purchased from LEA (Non Instructional)</b>
223300-Special Ed Supervision & Coordination
218100-Occupational Therapy
218200-Physical Therapy
221300-Professional Development
215000-Psychological Services
219000-Other Pupil Services
229000-Other Instructional Staff Services
221200-Curriculum Development
252000-Fiscal
<b>Software purchased for LEA</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software purchased for LEA - CCR</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software purchased for LEA - EC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software purchased for LEA - HI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software purchased for LEA - Homebound</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software purchased for LEA - S/L</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software purchased for LEA - VI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software purchased for LEA - Voc Special Needs</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Software (non-instr.) purchased for LEA</b>
223300-Special Ed Supervision & Coordination
260000-Central Services

<b>Flow-through - Object 300s – Purchased Services</b>
<b>Special Ed. Student / Work Stipend</b>
138200-Vocational Special Needs
158000-Combined Cost Reporting - Special Ed
159000-Other Special Curriculum
<b>Supplies for LEA</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Supplies for LEA - CCR</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Supplies for LEA - Curriculum Devl</b>
221200-Curriculum Development
<b>Supplies for LEA - EC</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Supplies for LEA - HI</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Supplies for LEA - Homebound</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Supplies for LEA - Nurse</b>
214000-Health (Nurse Services)
<b>Supplies for LEA - OT</b>
218100-Occupational Therapy
<b>Supplies for LEA - Other Impr of Instr</b>
221900-Other Improvement of Instruction
<b>Supplies for LEA - Other Instr Staff Services</b>
229000-Other Instructional Staff Services
<b>Supplies for LEA - Other Pupil Services</b>
219000-Other Pupil Services
<b>Supplies for LEA - Prof Development</b>
221300-Professional Development
<b>Supplies for LEA - PT</b>
218200-Physical Therapy
<b>Supplies for LEA - School Psych</b>
215000-Psychological Services
<b>Supplies for LEA - S/L</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Supplies for LEA - Social Work</b>
212000-Social Work
<b>Supplies for LEA - Spec Ed Supervision</b>
223300-Special Ed Supervision & Coordination
<b>Supplies for LEA - Spec Ed Transportation</b>
256250-Special Ed Transportation / District

<b>Flow-through - Object 300s – Purchased Services</b>
<b>Supplies for LEA - V/I</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Supplies for LEA - Voc Spec Needs</b>
436000-Special Ed Tuition - Non Open Enrollment
<b>Travel</b>
223300-Special Ed Supervision & Coordination
156100-Hearing Impairment and Deaf/Blind
213000-Guidance
218100-Occupational Therapy
152000-Early Childhood
159100-Special Ed Program Aide
156200-Homebound
214000-Health (Nurse Services)
218200-Physical Therapy
138200-Vocational Special Needs
156600-Speech / Language
156700-Visually Impaired
221300-Professional Development
215000-Psychological Services
212000-Social Work
158000-Combined Cost Reporting - Special Ed
159300-Special Education Speciality Teachers
219000-Other Pupil Services
229000-Other Instructional Staff Services
221900-Other Improvement of Instruction
264400-Noninstructional Staff Training

<b>Flow-through - Object 400s – Non-Capital</b>
<b>General Supplies</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Specialty Teachers
212000-Social Work
214000-Health (Nurse Services)

<b>Flow-through - Object 400s – Non-Capital</b>
<b>General Supplies</b>
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
219000-Other Pupil Services
221200-Curriculum Development
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
256250-Special Ed Transportation / District
<b>Instructional Materials</b>
138200-Vocational Special Needs
152000-Early Childhood
<b>Instructional Materials</b>
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Specialty Teachers
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
222000-Library Media
<b>Non-Capital Equipment</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
<b>Non-Capital Equipment</b>
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Specialty Teachers
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services

<b>Flow-through - Object 400s – Non-Capital</b>
<b>Related Services Materials</b>
212000-Social Work
213000-Guidance
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
<b>Software</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
<b>Software</b>
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Specialty Teachers
<b>Software (Non Instructional)</b>
223300-Special Ed Supervision & Coordination
266000-Technology Services

<b>Flow-through - Object 500s – Capital</b>
<b>Authentic Work Environments</b>
255000-Facilities Acquisition/Remodeling
<b>Equipment</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
<b>Equipment</b>
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
159300-Special Education Specialty Teachers
212000-Social Work
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
221300-Professional Development

<b>Flow-through - Object 500s – Capital</b>
<b>Equipment</b>
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Equipment Rental</b>
138200-Vocational Special Needs
152000-Early Childhood
156100-Hearing Impairment and Deaf/Blind
156200-Homebound
156600-Speech / Language
156700-Visually Impaired
158000-Combined Cost Reporting - Special Ed
<b>Equipment Rental</b>
159300-Special Education Specialty Teachers
212000-Social Work
214000-Health (Nurse Services)
215000-Psychological Services
218100-Occupational Therapy
218200-Physical Therapy
221300-Professional Development
221900-Other Improvement of Instruction
223300-Special Ed Supervision & Coordination
229000-Other Instructional Staff Services
<b>Playground Equipment (Accessibility Only)</b>
255000-Facilities Acquisition/Remodeling
<b>Remodeling (Accessibility Only)</b>
255000-Facilities Acquisition/Remodeling
<b>Site Rental for LEA Use (restricted)</b>
255000-Facilities Acquisition/Remodeling
<b>Transportation Equipment</b>
256250-Special Ed Transportation / District
<b>Vehicle Purchase</b>
256300-Vehicle Acquisition
<b>Vehicle Rental</b>
256300-Vehicle Acquisition
<b>Flow-through - Object 700s – Insurance</b>
<b>Insurance</b>
270000-Insurance
<b>Vehicle Insurance</b>

<b>Flow-through - Object 700s – Insurance</b>
256000-Pupil Transportation
<b>Flow-through - Object 900s – Other</b>
<b>Field Trips - Dues &amp; Fees</b>
256270-Field Trips
<b>Registration, Fees, Stipends</b>
223300-Special Ed Supervision & Coordination
221300-Professional Development
158000-Combined Cost Reporting - Special Ed
264400-Noninstructional Staff Training
<b>Special Ed Aide License</b>
159100-Special Ed Program Aide